

Municipalities of more than ten thousand and less than twenty thousand population.....	\$ 25.00
Municipalities of more than twenty thousand and less than thirty thousand population.....	30.00
Municipalities of more than thirty thousand and less than forty thousand population.....	35.00
Municipalities of more than forty thousand and less than fifty thousand population.....	40.00
Municipalities of more than fifty thousand population.....	50.00

Provided, that when a licensed plumber employs only one additional person the tax shall be one-half: *Provided further*, that any person, firm, or corporation engaged exclusively in the business enumerated in and licensed under this section shall not be liable for the tax provided in section one hundred twenty-two of this Act. All plumbing inspectors in cities or towns shall make a monthly report to the Commissioner of Revenue of all installation or repair permits issued for plumbing or heating.

Plumber employing only one person, pays half tax.

Licencees under this section not subject to tax provided in 122.

Reports to Commissioner.

(a) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of the base license tax levied by the State.

No county tax.

Cities and towns may tax.

SEC. 156. *Trading Stamps.*

Every person, firm, or corporation engaged in the business of issuing, selling, and/or delivering trading stamps, checks, receipts, certificates, tokens, or other similar devices to persons, firms, or corporations engaged in trade or business, with the understanding or agreement, expressed or implied, that the same shall be presented or given by the latter to their patrons as a discount, bonus, premium, or as an inducement to secure trade or patronage, and that the person, firm, or corporation selling and/or delivering the same will give to the person presenting or promising the same, money or other thing of value, or any commission or preference in any way on account of the possession or presentation thereof, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such license a tax of two hundred dollars (\$200.00).

Trading stamps.

Defined.

Amount of tax.

(a) This section shall not be construed to apply to a manufacturer or to a merchant who sells the goods, wares, or merchandise of such manufacturer, offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods, wares or merchandise.

Exception.

(b) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State.

Local units may tax.